

STATE OF HAWAII
Accounting Manual

Volume III

Part 800: Appendix - Explanations and Related Sample Reports

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SECTION 854: PAYROLL EXPENDITURE DISTRIBUTION SUMMARY SHEET

Purpose:

This report (Report No. PRE323) provides the amounts for payroll expenditures that must be transferred from the appropriation accounts to the Payroll Clearance Fund for a payroll period.

Frequency:

Generated each payroll period.

Distribution:

Copy #1 - To Central Payroll, DAGS.

Copy #2 - To the departments.

Copy #3 - To the data processing center to be subsequently attached to the payroll transfer warrant voucher as a supporting document for submission to Central Payroll, DAGS and to the Uniform Accounting and Reporting Branch, DAGS.

Organization of Report:

The report consists of two sections:

1. The Detail Section, which reflects payroll expenditure by appropriation codes.
2. The Total Summary Section, which reflects the total payroll expenditure for the State.

The sequence of the report is:

1. Encumbrance Code (skips to a new page whenever the encumbrance code changes).
2. Fund Code (skips to a new page whenever the fund code changes).
3. Appropriation Account Code (3-digit code of appropriation code).
4. Department Code.

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SECTION 854: PAYROLL EXPENDITURE DISTRIBUTION SUMMARY SHEET

ITEM NO.	DATA	DATA DESCRIPTION
<u>(DETAIL SECTION)</u>		
①	ENC	The encumbrance code. The letter "A" indicates that the appropriation for the payroll expenditure is encumbered. A blank space indicates the appropriation is unencumbered.
②	F	The fund code (alpha) of the appropriation code.
③	SYM	The appropriation account code (3 digits) of the appropriation code.
④	D	The department code (alpha) of the appropriation code.
⑤	EXPENDITURE	The total payroll expenditure (gross pay and employer's share of contribution) for an appropriation.
⑥	TOTAL	The total payroll expenditure for each type of fund.
⑦	TOTAL REGULAR	The total unencumbered payroll expenditure for the State.
⑧	TOTAL ENCUMBERED	The total encumbered payroll expenditure for the State. This heading will be reflected only if there are encumbered amounts.
<u>(TOTAL SUMMARY SECTION)</u>		
①	TOTAL EXPENDITURES	The total payroll expenditure for the State.

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EXHIBIT B: SAMPLE REPORT KEYED TO EXPLANATION OF REPORT NO. PRE323
(Total Summary Section)

	(1) TOTAL EXPENDITURES	2,267,008.61 *
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September 1, 1973